IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPLICATION NO.136 OF 2002

The Commissioner of Income
Tax Mumbai City-II .. Applicant.

V/s.

M/s.Polyolefins Ind. Limited .. Respondent.

Mr.A.D. Kango for the applicant.

None for the respondent.

CORAM : DR.S. RADHAKRISHNAN &
J.P. DEVADHAR, JJ.

DATED : 16TH JANUARY, 2007.

P.C. :

1. Heard the learned counsel for the applicant.

2. The applicant sought to raise following substantial question of law in this application.

> Whether on the facts and in the circumstances of the case, the Tribunal was right in law in directing the Assessing Officer to allow relief under section 80J for Polymerisation and granulation Plant ?"

3. The Tribunal in its order dated 16th February, 1996 has observed as under :

> "2. We have heard the parties and perused the appeal records. A similar question, though not identically worded, was sought to be referred by the Revenue in the assessment year 1978-79 and the Tribunal vide order in R.A. No.603/Bom/85 dtd. 21st August, 1986 rejected the said Reference

> application. Since the issue in the present reference is same, we, in line with the earlier decision of the Tribunal, decline to refer the proposed question."

4. The learned counsel for the revenue is unable to make any categorical statement as to whether the Department had challenged the said order or not.

5. In view of the above, we do not find any substantial question of law involved in this application. Hence, we are not inclined to entertain this application. The application stands dismissed.

(DR.S. RADHAKRISHNAN, J.)

(J.P. DEVADHAR, J.)